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Attorneys for Plaintiff
 The Small Business Administration,
 an agency of the United States of America,
 as Receiver for Coqui Capital Partners, L.P.

**IN THE UNITED STATES DISTRICT COURT
 FOR THE SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES SMALL BUSINESS)	
ADMINISTRATION AS RECEIVER FOR)	Civil Action No. 08-cv-0978
COQUI CAPITAL PARTNERS, L.P.,)	
)	Related Case No. 06-1564
Plaintiff,)	
)	Judge Swain
v.)	
)	
COQUI CAPITAL MANAGEMENT, LLC,)	
a New York limited liability company;)	
ISAAC KIER, an individual;)	
JEFFREY DAVIDSON, an individual;)	
JEFFREY KOFFMAN, an individual;)	
ALLISON KOFFMAN, an individual;)	
MARTIN BANDIER, an individual;)	
LOUIS BUCK, an individual;)	
CHAZEN CAPITAL PARTNERS,)	
a Delaware limited partnership;)	
CLUB SIDE HOLDINGS,)	
a Bahamian corporation;)	
LAWRENCE COBEN, an individual;)	
ARTHUR DAVIDSON, an individual;)	
DONNA DAVIDSON, an individual;)	
RICK DAVIDSON, an individual;)	
MICHAEL DELIKAT, an individual;)	
S. MARK ERENSTEIN, an individual;)	
ROGER GLADSTONE, an individual;)	
GABRIEL GOLAN, an individual;)	

RICHARD GOLDBERG, an individual;)
 LYNDIA GOLDSCHNIN, an individual;)
 MICHAEL GRISANTI, an individual;)
 MICHAEL HARD, an individual;)
 IRM ASSOCIATES,)
 a New Jersey limited partnership;)
 ELLEN SUE KIER, an individual;)
 EFRAIM KIER, an individual;)
 SARA KIER, an individual;)
 RALPH KIER, an individual;)
 DAVID KOFFMAN, an individual;)
 BURTON KOFFMAN, an individual;)
 RUTHANNE KOFFMAN, an individual;)
 RON KRAMER, an individual;)
 MICHAEL KUBIN, an individual;)
 DAVID LAYTON, an individual;)
 LK2ST. LIMITED,)
 a Utah limited liability partnership;)
 ALBERT LYONS, an individual;)
 MARLIN EQUITIES, LLC,)
 a Delaware limited liability company;)
 SYLVIA MASLOW, an individual)
 ERIC OSSERMAN, an individual;)
 HOWARD PEARL, an individual;)
 PLAFSKY FAMILY TRUST;)
 FREDERICK POSES, an individual;)
 SCHUYLER ASSOCIATES, LP,)
 A New York limited partnership;)
 ALBERT SCHWARTZ, an individual;)
 JOEL SIEGEL, an individual;)
 SILVER LINING CORP.,)
 a Bahamian corporation;)
 BARON SILVERSTEIN, an individual;)
 NEIL SILVERSTEIN, an individual;)
 SUNBELT BEVERAGE COMPANY, LLC)
 a Delaware limited liability company;)
 TECH AEROFOAM, INC.,)
 a New York corporation;)
 THE STELLA AND ALBERT SCHWARTZ)
 1994 GRANDCHILDREN'S TRUST;)
 KENNETH TUCHMAN, an individual;)
 VESTAL VENTURE CAPITAL,)
 a New York corporation;)
 JEFFREY WILKES, an individual; and)
 KEVIN WOLF, an individual)
)

Defendants.)
_____)

PLEASE TAKE NOTICE, that I have been retained by the United States Small Business Administration as Receiver for Coqui Capital Partners, L.P. (the “Receiver”), the Plaintiff the above captioned action and hereby enter my appearance on behalf of the Receiver in this action.

This Court, by an order dated March 3, 2006, appointed the United States Small Business Administration as receiver of Coqui Capital Partners, L.P. in *United States of America v. Coqui Capital Partners, L.P. a/k/a Tortuga Capital Partners, L.P.*, Civil Action No. 06 CV 1564.

I was admitted to practice in this District on December 12, 1986.

Dated: New York, New York
February 19, 2008

By: s/ Steve Weinberg, Esq.
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*Attorneys for the Small Business Administration
An agent of the United States of America
As Receiver for Coqui Capital Partners, L.P.*